

PART B - FEE(S) TRANSMITTAL

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7590 07/24/2008

LADAS & PARRY
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| |
|--------------------|
| (Depositor's name) |
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| (Date) |

| APPLICATION NO. | FILING DATE | FIRST NAMED INVENTOR | ATTORNEY DOCKET NO. | CONFIRMATION NO. |
|-----------------|-------------|----------------------|---------------------|------------------|
| 10/786,455 | 02/24/2004 | Kci Sakagami | B-5382 621724-9 | 4911 |

TITLE OF INVENTION: CIRCUIT AND PROGRAM FOR PROCESSING MULTICHANNEL AUDIO SIGNALS AND APPARATUS FOR REPRODUCING SAME

| APPLN. TYPE | SMALL ENTITY | ISSUE FEE DUE | PUBLICATION FEE DUE | PREV. PAID ISSUE FEE | TOTAL FEE(S) DUE | DATE DUE |
|----------------|--------------|----------------|---------------------|----------------------|------------------|------------|
| nonprovisional | NO | \$1440 | \$300 | \$0 | \$1740 | 10/24/2008 |
| EXAMINER | ART UNIT | CLASS-SUBCLASS | | | | |
| PAUL, DISLER | 2615 | 381-027000 | | | | |

1. Change of correspondence address or indication of "Fee Address" (37 CFR 1.363).
 Change of correspondence address (or Change of Correspondence Address form PTO/SB/122) attached.
 "Fee Address" indication (or "Fee Address" Indication form PTO/SB/47; Rev 03-02 or more recent) attached. Use of a Customer Number is required.

2. For printing on the patent front page, list
 (1) the name of up to 3 registered patent attorneys or agents OR, if there are none,
 (2) the name of a single firm (having as a member a registered attorney or agent) and the names of up to 2 registered patent attorneys or agents. If no name is listed, no name will be printed.

Ladas & Parry LLP
 2 _____
 3 _____

3. ASSIGNEE NAME AND RESIDENCE DATA TO BE PRINTED ON THE PATENT (print or type)

PLEASE NOTE: Unless an assignee is identified below, no assignee name will appear on the patent. If an assignee is identified below, the document has been filed for recordation as set forth in 37 CFR 3.11. Completion of this form is NOT a substitute for filing an assignment.

(A) NAME OF ASSIGNEE

PIONEER CORPORATION

(B) RESIDENCE: (CITY and STATE OR COUNTRY)

Tokyo, Japan

Please check the appropriate assignee category or categories (will not be printed on the patent): Individual Corporation or other private group entity Government

4a. The following fee(s) are submitted:

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 Publication Fee (No small entity discount permitted)
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 The Director is hereby authorized to charge 12-0415 any deficiency, or credit any overpayment, to Deposit Account Number 12-0415 (enclose an extra copy of this form).

5. Change In Entity Status (from status indicated above)

a. Applicant claims SMALL ENTITY status. See 37 CFR 1.27.

b. Applicant is no longer claiming SMALL ENTITY status. See 37 CFR 1.27(g)(2).

NOTE: The Issue Fee and Publication Fee (if required) will not be accepted from anyone other than the applicant; a registered attorney or agent; or the assignee or other party in interest as shown by the records of the United States Patent and Trademark Office.

Authorized Signature /Robert Popa 43010/

Date October 23, 2008

Typed or printed name 43010

Registration No. 43010

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